

Consolidated Annual Beneficiary Report
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*NOTE: If the owner has elected to report the tenant/unit information via IHCD's Compliance Reporting Web Site, the Consolidated Annual Beneficiary Report does not need to be completed and submitted with the property's monitoring fees, Owner Certification of Compliance, and subsequent forms. However, the owner must electronically submit (click the final submission button) the information through the Compliance Reporting Web Site by 12:00 midnight (daylight central time) on January 31. Additionally, if the property contains, HOME, CDBG or Trust Fund dollars no additional submissions are required.

A separate Rental Housing Tax Credit Development Compliance Report must be completed for each individual building in the Development. This report must provide a summary of all units and all tenants located in a specific building for the preceding year (January 1 – December 31). This report must be fully completed in the format provided by IHCD and should provide all information related to each individual unit and tenant within a specific building for the entire year. The owner may elect to re-create this form on his/her computer, use software that is conducive to such reporting, or submit this information using IHCD's Compliance Reporting Web Site. However, all information requested on this form must appear on the report and be submitted in the same format as IHCD has provided for the owner. All tenants residing in each building from January 1 through December 31 (365 days) must be included on this report.

Please note that all information reported on this form must correspond to the owner's Final Application and Declaration of Extended Low-Income Housing Commitment.

Below are instructions for completing all of the information needed on the Consolidated Annual Beneficiary Report:

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|--------------------------------------|---|
| 1) Date of Report: | The date the RHTC Consolidated Beneficiary Report is completed. |
| 2) Owner: | Enter the legal owner of the RHTC property. |
| 3) Funding Type: | Identify the Building Identification Number which was assigned to the specific building. Refer to IRS Form 8609, which was issued for the building. |
| 4) Development Name: | The name used by the Development. |
| 5) Building/Property Address: | The address of the specific building identified by the BIN as assigned by IHCD. |
| 6) County: | Provide the name of the Project County. |
| 7) Report Type: | Indicate what type of report is being submitted. Initial (first submission), Interim (on-going), |

Final (Last report before affordability period is completed.)

8) **Report period:**

Enter the appropriate year that report covers.

9) **Housing Activity:**

Indicate all types of housing activities that apply.

Indicate the number of units with homeless or supportive housing and the number of units set-aside for persons with disabilities.

A) **Unit # or Address:**

Enter the Unit # or property address.

B) **Tenant Name:**

Identify the name of the tenant who occupied or is occupying the unit during the year. Last name only is adequate.

C) **Type of Event:**

Indicate the type of event being reported by using the following codes:

MI = Tenant initially moved into building

MO = Tenant moved out of unit

R = Tenant's income and RHTC qualifications have been re-certified. This event may occur more than one time per year. The owner should report all RHTC re-certifications that occurred during the year.

V = Unit is currently Vacant

RT = Tenant's income and RHTC qualifications have been re-certified due to a transfer to another unit within the building. When a transfer within the same building occurs, the MO code should be used with the unit the tenant moves out of and the RT code should be used with the unit the tenant transfers to.

D) **Date of Event:**

Enter the date of the move-in, re-certification, re-certification/transfer, or move-out. **Please note that this report must include all tenants residing in the units from January 1 – December 31.**

E) **Tenant Initial Move-In Date:**

Enter the initial move-in date of tenant.

F) **# of Bedrooms:**

Indicate the number of bedrooms in the unit.

G) **Unit Sq. Ft.:**

Indicate the total square footage of the unit.

H) **Rent Level %:**

Indicate the Rent Set-Aside per Final Application: **30%, 40%, 50%, 60%.**

Please note that any development with a BIN of “IN-03-XXXXX” or later MAY use two different set-asides. One for Rent (30%, 40%, 50% or 60%) and one for Income (50% or 60%), per the Final Application. However, any development with a BIN “02 and before” must have the same set-aside for Rent and Income.

I) Income Level %:

30% = Unit is set aside for a household with income of 30% of area median income or less.

40% = Unit is set aside for a household with income of 40% of area median income or less.

50% = Unit is set aside for a household with income of 50% of area median income or less.

60% = Unit is set aside for a household with income of 60% of area median income or less.

M = Market Rate Unit. No income or rent limitations required.

J) Household Size:

Indicate the total number of household members in the unit.

K) Race of Household:

Indicate the ethnic background of the tenant using the following codes:

AN = American Indian of Alaskan Native

A = Asian or Pacific Islander

W = White, not of Hispanic origin

H = Hispanic

B = Black, not of Hispanic origin

O = Other Nationality or more than one ethnic background in household

L) Current Income:

Enter the total Annual Gross Income of the household at recertification of move-in.

M) Household Income at Move-In:

Enter the total Annual Gross Income at move-in.

N) Female Headed Household Yes/No:

Indicate with a yes or no if the unit is occupied by a female head of household. A single female is not eligible, the household must include children.

O) Rent Paid by Tenant:

Enter the actual dollar amount the tenant pays out-of-pocket monthly.

P) Amount of Rental Assistance:

Actual dollar amount of rental assistance. If no rental assistance is provided for this unit, leave this space blank.

Q) Utility Allowance:

Indicate the actual dollar amount of the utility allowance being used for the unit. See RHTC Utilities Form. Also, documentation supporting the utility allowance amounts listed must be submitted with the owner certification.

R) Set-aside for Special Needs:

By placing either “yes” or “no” in the space provided, indicate if the unit is or is not being used as a set-aside unit for a Special Needs population. The owner of the property will have indicated how many units are set-aside for the special needs population in the Final Application for Tax Credits for the development submitted to IHCD.

S) Special Needs Code:

If “yes” in “O”: Indicate the type of special need for the tenant using the following codes:

D = Persons with Disabilities

E = Household with at least one person
55 or older

H = Homeless individuals or homeless
Families

If the unit is not set-aside for a special needs population, leave this space blank.